



**BUDGET ADOPTION 2019-20 \***

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2017-18</b>	<b>Unaudited 2018-19</b>	<b>Budget 2019-20</b>
Beginning Fund Balance (Account 930 000)	3,952,904.84	3,805,398.05	3,970,262.66
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>3,805,398.05</b>	<b>3,970,262.66</b>	<b>3,970,262.66</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	592,712.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	3,507,189.78	3,861,810.62	4,034,823.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	2,592.40	2,400.96	2,500.00
270 School Activity Income	21,288.76	17,208.95	17,500.00
280 Interest on Investments	26,911.27	53,739.56	30,000.00
290 Other Revenue, Local Sources	72,092.45	61,480.06	63,300.00
<b>Subtotal Local Sources</b>	<b>3,630,074.66</b>	<b>3,996,640.15</b>	<b>4,148,123.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	5,266.54	15,313.17	15,000.00
340 Payments for Services	1,187,021.00	1,235,021.00	1,400,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>1,192,287.54</b>	<b>1,250,334.17</b>	<b>1,415,000.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	8,846.98	13,396.00	10,500.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	855.00	5,000.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>8,846.98</b>	<b>14,251.00</b>	<b>15,500.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	85,167.95	90,661.15	83,000.00
620 State Aid -- General	7,621,879.58	7,274,425.00	7,243,000.00
630 DPI Special Project Grants	11,679.59	40,957.60	36,400.00
640 Payments for Services	0.00	0.00	0.00

650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	634.50	493.47	0.00
690 Other Revenue	468,485.00	873,060.60	836,258.00
<b>Subtotal State Sources</b>	<b>8,187,846.62</b>	<b>8,279,597.82</b>	<b>8,198,658.00</b>
<b>Federal Sources</b>			
710 <b>Federal Aid - Categorical</b>	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	39,165.60	6,880.86	44,485.00
750 IASA Grants	112,955.73	124,776.00	108,143.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	42,885.45	22,376.85	25,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>195,006.78</b>	<b>154,033.71</b>	<b>177,628.00</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	61,208.25	46,098.42	49,539.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	5,912.66	18,697.46	8,000.00
<b>Subtotal Other Revenues</b>	<b>67,120.91</b>	<b>64,795.88</b>	<b>57,539.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>13,873,895.49</b>	<b>13,759,652.73</b>	<b>14,012,448.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	1,654,529.95	1,629,998.22	1,637,108.00
120 000 Regular Curriculum	2,979,942.08	2,926,741.01	3,117,345.00
130 000 Vocational Curriculum	638,101.49	757,083.09	741,254.00
140 000 Physical Curriculum	283,282.24	291,239.16	303,120.00
160 000 Co-Curricular Activities	394,139.96	316,555.01	452,430.00
170 000 Other Special Needs	45,891.95	44,898.87	34,125.00
<b>Subtotal Instruction</b>	<b>5,995,887.67</b>	<b>5,966,515.36</b>	<b>6,285,382.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	312,294.35	290,334.13	349,223.00
220 000 Instructional Staff Services	390,122.69	263,469.84	232,801.00
230 000 General Administration	343,002.65	355,343.39	391,611.00
240 000 School Building Administration	633,990.61	728,561.94	896,743.00
250 000 Business Administration	2,721,601.29	2,329,162.90	2,800,559.00
260 000 Central Services	73,071.54	87,156.29	58,600.00
270 000 Insurance & Judgments	153,512.00	219,235.59	152,000.00
280 000 Debt Services	127,520.68	207,445.47	250,000.00
290 000 Other Support Services	695,001.00	598,435.17	617,612.00
<b>Subtotal Support Sources</b>	<b>5,450,116.81</b>	<b>5,079,144.72</b>	<b>5,749,149.00</b>

<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	1,842,888.02	2,091,720.98	1,389,917.00
430 000 Instructional Service Payments	536,630.10	457,407.06	588,000.00
490 000 Other Non-Program Transactions	195,879.68	0.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>2,575,397.80</b>	<b>2,549,128.04</b>	<b>1,977,917.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>14,021,402.28</b>	<b>13,594,788.12</b>	<b>14,012,448.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>			
900 000 Beginning Fund Balance	33,344.14	47,159.14	0.00
<b>900 000 Ending Fund Balance</b>	<b>(16,033.75)</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>		158,571.00	
100 000 Instruction	49,377.89	205,730.14	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>49,377.89</b>	<b>205,730.14</b>	<b>0.00</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>			
	<b>Audited 2017-18</b>	<b>Unaudited 2018-19</b>	<b>Budget 2019-20</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	1,367,888.02	1,261,720.98	1,339,483.00
<b>Local Sources</b>			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	1,376.12	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>0.00</b>	<b>1,376.12</b>	<b>0.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>State Sources</b>			
610 State Aid -- Categorical	394,928.00	428,306.00	405,859.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	36,148.72	35,000.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	10,000.00	4,000.00	0.00
<b>Subtotal State Sources</b>	<b>404,928.00</b>	<b>468,454.72</b>	<b>440,859.00</b>
<b>Federal Sources</b>			
710 <b>Federal Aid - Categorical</b>	0.00	0.00	0.00
730 DPI Special Project Grants	174,601.54	167,492.18	283,737.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	39,011.52	113,951.55	40,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>213,613.06</b>	<b>281,443.73</b>	<b>323,737.00</b>
<b>Other Financing Sources</b>	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,986,429.08</b>	<b>2,012,995.55</b>	<b>2,104,079.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	1,245,035.90	1,316,974.49	1,288,231.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>1,245,035.90</b>	<b>1,316,974.49</b>	<b>1,288,231.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	343,703.76	292,547.87	372,643.00
220 000 Instructional Staff Services	170,380.09	155,245.60	209,353.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	36,636.26	80,875.89	1,852.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	63,398.82	33,803.24	50,000.00

<b>Subtotal Support Sources</b>	<b>614,118.93</b>	<b>562,472.60</b>	<b>633,848.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	127,274.25	133,548.46	182,000.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>127,274.25</b>	<b>133,548.46</b>	<b>182,000.00</b>
<b>TOTAL EXPENDTURES &amp; OTHER FINANCING USES</b>	<b>1,986,429.08</b>	<b>2,012,995.55</b>	<b>2,104,079.00</b>
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	173,022.39	309,266.14	628,720.34
<b>900 000 ENDING FUND BALANCES</b>	<b>309,266.14</b>	<b>628,720.34</b>	<b>15,221.34</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,789,495.75</b>	<b>1,181,884.20</b>	<b>141,626.00</b>
281 000 Long-Term Capital Debt	1,060,540.00	862,430.00	755,125.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	592,712.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,653,252.00</b>	<b>862,430.00</b>	<b>755,125.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	1,000.00	476,000.00	1,312,553.11
<b>900 000 Ending Fund Balance</b>	<b>476,000.00</b>	<b>1,312,553.11</b>	<b>1,312,553.11</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>796,484.00</b>	<b>836,553.11</b>	<b>0.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	321,484.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>321,484.00</b>	<b>0.00</b>	<b>0.00</b>

<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	139,252.16	150,416.25	112,213.92
<b>900 000 ENDING FUND BALANCE</b>	<b>150,416.25</b>	<b>112,213.92</b>	<b>62,079.92</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>527,874.98</b>	<b>510,209.08</b>	<b>505,400.00</b>
200 000 Support Services	516,710.89	548,411.41	555,534.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>516,710.89</b>	<b>548,411.41</b>	<b>555,534.00</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	27,863.38	17,231.79	13,304.10
<b>900 000 ENDING FUND BALANCE</b>	<b>17,231.79</b>	<b>13,304.10</b>	<b>13,304.10</b>

<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>10,000.00</b>	<b>20,000.00</b>
200 000 Support Services	10,631.59	13,635.11	18,000.00
300 000 Community Services	0.00	292.58	2,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>10,631.59</b>	<b>13,927.69</b>	<b>20,000.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>			
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.